

## **Frequently Asked Questions Reporting School-Level Expenditures**

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The American Recovery and Reinvestment Act of 2009 (ARRA) requires grant recipients of Title I, Part A ARRA funds to report a school-by-school listing of per-pupil educational expenditures from state and local funds for the 2008-09 school year. The Department of Public Instruction (DPI) developed this document to assist school districts with this process.

### **Contents**

<b>1. GENERAL INFORMATION.....</b>	<b>2</b>
<b>2. REPORT PROCESS.....</b>	<b>3</b>
<b>3. DATA ELEMENTS TO REPORT .....</b>	<b>4</b>
<b>4. DPI PROGRAM CONTACTS.....</b>	<b>6</b>
<b>Appendix A: Checklist on Definitions of School-Level Expenditures .....</b>	<b>7</b>

**Wisconsin Department of Public Instruction**  
**FAQ's for School-Level Expenditure Reporting**

**1. GENERAL INFORMATION**

**a. Why do grant recipients need to provide this information?**

*The data will be used by the United States Department of Education (USDE) to examine the extent to which school level education resources are distributed equitably within and across school districts.*

**b. What year do grant recipients need to provide expenditure data for?**

*Grant recipients should provide expenditure data for the full 2008-09 school.*

**c. What if grant recipients do not track expenses at the school-level?**

*If your school district did not track expenditures by individual schools then other procedures will need to be performed to compile this data. The USDE assumes that school districts will be able to extract from their personnel systems data by staff members and will be able to assign specific staff to specific locations. Therefore, districts should be able to run reports to identify payroll costs by staff members and compile the data by locations. Any portion of those costs that were funded by a federal program must also be determined as those costs will be excluded from the amounts reported to the USDE "Non Personnel Expenditures" should only be reported if the district has that information available at the school level.*

**d. If a grant recipient does not have their Title I, Part A ARRA grant approved by DPI, does the district still need to provide the data?**

*Yes.*

**e. If a grant recipient has an approved Title I, Part A ARRA grant but has not received reimbursement from the grant program, will the grant recipient be required to complete a School-Level Expenditure Report survey?**

*Yes, DPI will send surveys to all districts receiving a Title I, Part A ARRA grant and all recipients are required to submit their survey to DPI by March 1, 2010.*

**f. What is the report deadline?**

*March 1, 2010.*

**g. Will there be any waivers granted to recipients unable to meet the reporting deadlines?**

*USDE does not permit waivers to this reporting requirement.*

**h. Where can grant recipients find more information about this reporting requirement?**

*USDE's Data Reporting Instructions for School-Level Expenditure Data for State Educational Agencies and Local Educational Agencies (November 19, 2009) are available on DPI's website at [http://dpi.wi.gov/titleone/arra\\_reporting.html](http://dpi.wi.gov/titleone/arra_reporting.html).*

**Wisconsin Department of Public Instruction  
FAQ's for School-Level Expenditure Reporting**

**2. REPORT PROCESS**

**a. How will grant recipients determine which school-level expenditures to report?**

*DPI developed a School-Level Expenditure Workbook. This Excel workbook will provide tips on how to determine school-level expenditures. Grant recipients should complete the workbook first, print a hard copy for their audit files, and then complete the survey that will be emailed to the district administrator on February 1, 2010.*

*The School-Level Expenditure Workbook is included with the survey and is also available on DPI's website at [http://dpi.wi.gov/titleone/arra\\_reporting.html](http://dpi.wi.gov/titleone/arra_reporting.html).*

**b. Does DPI need a copy of the School-Level Expenditure Workbook?**

*No, but be sure to save a copy for audit files.*

**c. How will grant recipients report this information to DPI?**

*Grant recipients will report directly to DPI using the School-Level Expenditure Report survey tool. DPI will email the survey tool to the administrator of the district. The administrator may delegate this task to another person within the district to complete this survey. If so, the administrator will need to forward the email (containing the link to the survey) to his/her designee.*

**d. Why does DPI continue to email reminders to complete the School-Level Expenditures Report survey when the survey is already complete?**

*A grant recipient may receive email reminders to complete a survey when they have answered all the questions on a survey, but only clicked the "Save" button at the end of the survey. The survey software only considers a survey complete when all of the questions are answered and when the grant recipient clicks the "Submit" button at the end of the survey.*

**e. What is the difference between the "Save" button and the "Submit" button on the survey?**

*The "Save" button will save the information, and grant recipients are able to go back into the survey to complete or update the survey before it is submitted. Once a recipient presses the "Submit" button in the survey, the recipient cannot go back and change or update the survey. A survey is not considered complete until the recipient selects the "Submit" button.*

**f. What should grant recipients do if they discover a reporting error or omission after the data has been publicly posted?**

*If grant recipients discover reporting errors or omissions on the School-Level Expenditure Report survey, the recipients should contact either:*

*Naomi Gray, Education Consultant  
Title I and School Support Team  
Department of Public Instruction  
Email: [naomi.gray@dpi.wi.gov](mailto:naomi.gray@dpi.wi.gov)  
Telephone Number: (608) 266-4499*

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Department of Public Instruction  
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**Wisconsin Department of Public Instruction**  
**FAQ's for School-Level Expenditure Reporting**

**g. Can grant recipients change or update information once a survey has been submitted?**

*No, school district personnel cannot change or update information in a survey if they selected the "Submit" button at the end of the survey. If districts discover a reporting error has been made, please contact Naomi Gray or Eugene Fornecker. Their contact information is listed in item 2.g. and on the last page of this document.*

**3. DATA ELEMENTS TO REPORT**

**a. What 2008-09 school-level expenditures should districts/2R charter schools report?**

*There are three sections to the School-Level Expenditure Report survey.*

*1) Grant recipients will need to report on the following four categories of school-level expenditures from state and local funds.*

**a) PERSONNEL SALARIES AT SCHOOL LEVEL FOR ALL SCHOOL-LEVEL INSTRUCTION AND SUPPORT STAFF - TOTAL**

*(based on the Census Bureau's classification used in the F-33 survey of local government finances)*

*The Census Bureau classifies the four types of school-level personnel involved in instruction and support functions as the following:*

- *Instruction: Includes teachers and instructional aides.*
- *Support services – pupils: Includes guidance counselors, nurses, attendance officers, speech pathologists, and other staff who provide support services for students.*
- *Support services – instructional staff: Includes staff involved in curriculum development, staff training, operating the library, media and computer centers.*
- *Support services – school administration: Includes principals and other staff involved in school administration.*

*DPI has determined which WUFAR accounts are to be included for this calculation, and they are included in the School-Level Expenditure Workbook.*

**b) PERSONNEL SALARIES AT SCHOOL LEVEL FOR INSTRUCTIONAL STAFF ONLY**

*These are activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. This includes, for example, expenditures for staff involved in curriculum development, staff training, operating the library, media and computer centers.*

*DPI has determined which WUFAR accounts are to be included for this calculation, and they are included in the School-Level Expenditure Workbook.*

**c) PERSONNEL SALARIES AT SCHOOL LEVEL FOR TEACHERS ONLY**

*This only includes activities dealing directly with the interaction between*

**Wisconsin Department of Public Instruction**  
**FAQ's for School-Level Expenditure Reporting**

*students and teachers. This may include personnel who teach in another location such as home or hospital or in other learning situations such as those involving co-curricular activities.*

*These are amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salaries for personal services rendered while on the payroll of the school district.*

*DPI has determined which WUFAR accounts are to be included for this calculation, and they are included in the School-Level Expenditure Workbook.*

**d) NON-PERSONNEL EXPENDITURES AT SCHOOL LEVEL (OPTIONAL)**

*These costs should only be reported if the district can determine these non-personnel expenditures by school level. The types of expenditures to be included are professional development for teachers and other staff, instructional materials and supplies, computers, software, and other technology, contracted services such as distance learning services, library books, and media center learning materials.*

*DPI has determined which WUFAR accounts are to be included for this calculation, and they are included in the School-Level Expenditure Workbook.*

- 2) Grant recipients will need to identify which expenditures were included, excluded, or not applicable when completing the report (see Appendix A). USDE requires grant recipients to follow these guidelines, **to the extent possible**, in compiling data on school-level expenditures:
- a) *Exclude expenditures from federal program funds EXCEPT funds from Impact Aid or from the State Fiscal Stabilization Fund.*
  - b) *Exclude expenditures from special education funds.*
  - c) *Exclude expenditures from programs that are not associated with regular K-12 instruction, instructional support, and school administration (e.g. preschool, adult education, school nutrition programs).*
  - d) *Exclude programs that serve students from more than one school attendance area at a single school site (e.g., summer school programs sometimes are housed in a subset of the district's schools but serve students from throughout the school district).*
  - e) *Exclude expenditures made by regional education agencies for school-level resources if data on the amount of resources that these regional agencies provided in individual schools is not currently available.*
  - f) *Include all types of salary expenditures, including not only base salaries but also incentive pay, bonuses, and supplemental stipends for mentoring or other additional roles.*
  - g) *Exclude expenditures for employee benefits.*

*The School-Level Expenditure Workbook aligns with this guidance.*

**Wisconsin Department of Public Instruction**  
**FAQ's for School-Level Expenditure Reporting**

3) *Grant recipients will need to report the average number of hours per school that the district used to prepare each school's expenditure data as well as the number of hours for the district to review existing data systems, communicate within the district or with DPI concerning any procedural questions for preparing the estimates, and time to review and submit your data files to DPI.*

**b. Should school districts include expenses for 4K?**

*Yes, school districts should include 4K expenses, but exclude expenditures for preschool.*

**4. DPI PROGRAM CONTACTS**

Naomi Gray, Education Consultant  
Title I and School Support Team  
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**Wisconsin Department of Public Instruction**  
**FAQ's for School-Level Expenditure Reporting**

**Appendix A: Checklist on Definitions of School-Level Expenditures**  
**(asterisk indicates preferred definition)**

	Included	Excluded	Not Applicable
<b>Definitions for All School-Level Expenditures</b>			
Expenditures paid from federal funds <b>except</b> Impact Aid and State Fiscal Stabilization Fund if used under the Impact Aid authority	_____	_____*	_____
Expenditures paid from federal Impact Aid funds and State Fiscal Stabilization Fund if used under the Impact Aid authority	_____*	_____	_____
Special education	_____	_____*	_____
Adult education	_____	_____*	_____
School nutrition programs	_____	_____*	_____
Summer school programs	_____	_____*	_____
Preschool programs	_____	_____*	_____
Expenditures made by regional educational agencies on behalf of schools	_____	_____	_____
<b>Definitions for Personnel Expenditures</b>			
Incentive pay and/or bonuses	_____*	_____	_____
Supplemental pay for additional roles	_____*	_____	_____
Employee benefits	_____	_____*	_____
<b>Definitions for Non-Personnel Expenditures</b>			
Professional development	_____*	_____	_____
Instructional materials/supplies	_____*	_____	_____
Computers/software/technology	_____*	_____	_____
Contracted services	_____*	_____	_____
Library books/media center materials	_____*	_____	_____
Other non-personnel expenditures (please specify _____)	_____	_____	_____